

CHARLES J. DeHART III
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January 9, 2008

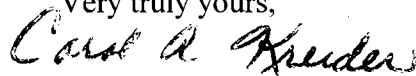
Clerk, U.S. Bankruptcy Court

RE: Joseph L. Simpson
Bankruptcy Case No. 5-04-52939
Unclaimed Funds For: PCFS Financial Services
309 Vine St. Mail Location 178D
Cincinnati OH 45202

Dear Clerk:

Enclosed herewith please find check No. 693049 for \$1,313.04 drawn on the Fulton Bank representing unclaimed funds for a creditor in the above-referenced bankruptcy.

Should you have any questions or concerns regarding this matter, please feel free to contact our office.

Very truly yours,


Carol A. Kreider
Funds Manager